



Early Journal Content on JSTOR, Free to Anyone in the World

This article is one of nearly 500,000 scholarly works digitized and made freely available to everyone in the world by JSTOR.

Known as the Early Journal Content, this set of works include research articles, news, letters, and other writings published in more than 200 of the oldest leading academic journals. The works date from the mid-seventeenth to the early twentieth centuries.

We encourage people to read and share the Early Journal Content openly and to tell others that this resource exists. People may post this content online or redistribute in any way for non-commercial purposes.

Read more about Early Journal Content at <http://about.jstor.org/participate-jstor/individuals/early-journal-content>.

JSTOR is a digital library of academic journals, books, and primary source objects. JSTOR helps people discover, use, and build upon a wide range of content through a powerful research and teaching platform, and preserves this content for future generations. JSTOR is part of ITHAKA, a not-for-profit organization that also includes Ithaka S+R and Portico. For more information about JSTOR, please contact support@jstor.org.

- BOLDT, W. *Das Reichszumachssteuergesetz vom 14. II. 1911.* (Berlin: Heymann. 1911. Pp. vii, 171. 2 m.)
- DERNBURG, B. *Kapital and Staatsaufsicht. Eine finanz-politische Studie.* (Berlin: Mittler and Son. 1911.)
- EHEBERG, K. T. v. *Finanzwissenschaft.* 11th edition, enlarged. (Leipzig: A. Deichert Nachf. 1911. Pp. viii, 604. 8.80 m.)
- ESCARRA, E. *Les modifications apportées à l'income-tax par le finance act de 1909-1910.* (Paris: Giard et Brière. 1911. Pp. 24. 1.50 fr.)
- JONES, R. *Our taxes as they are and as they ought to be.* Fabian Society's Tract, No. 152. (London: Fabian Society. 1911. 2d.)
- KEMPIM, W. *Grundlagen, Mangel und Wirkungen der Reichs-Wertzuwachssteuer nach der Gesetzesvorlage in Beratung für Bürger, Mieter, Hauseigentümer, Handwerker und Beamte erklärt.* (Leipzig: O. Klemm. 1911. Pp. 46. 1 m.)
- LEVY, H. *Die treibenden Kräfte der englischen Schutzzollbewegung.* (Berlin: Simion. 1911. 1 m.)
- MULLER, F. *Das Wertzumachsteuergesetz vom 14. II. 1911.* (Cologne: J. B. Bachem. 1911. Pp. 48. .80 m.)
- POUPART, H. *La revision des tarifs douaniers et les coalisations des producteurs.* (Paris: Larose et Tenin. 1911. 1 fr.)
- ROBERTSON, J. M. *The collapse of tariff reform. Mr. Chamberlain's case exposed.* (London: Cobden Club. Pp. 119. 1s.)
- ROY, G. *Corvée, prestation, taxe vicinale. Etude historique, économique et critique sur l'impôt des prestations.* (Paris: A. Rousseau. Pp. 282. 4 fr.)
- STIER-SOMLO. *Zuwachsteuergesetz vom 14. II. 1911. Kommentar.* (Nuremberg: U. E. Sebald. 1911. Pp. viii, 190. 4.80 m.)
- WAGNER, A. *Finanzwissenschaft.* Part III. Second edition. *Steuergeschichte vom Altertum bis zur Gegenwart.* (Leipzig: C. F. Wintersche Verlagshandlung. 1910. 10 m.)
- WEHBERG, H. A. *Theodor Stamm und die Anfänge der deutschen Bodenreformbewegung.* (Bonn: C. Georgi. 1911. Pp. 67. 2 m.)
-
- Non-taxable incomes; a book of important information for investors. Third edition. (Canton, O.: The Geiger-Jones Co. 1911.)

Social Problems and Reforms

Homestead: the Households of a Mill Town. By MARGARET F. BYINGTON. The Pittsburgh Survey. Russell Sage Foundation. (New York: Charities Publication Committee. 1910. Pp. xv, 292. \$1.50.)

As one of the Pittsburgh Survey series, this volume needs no

extended introduction. It is an attempt to appraise the wages received by men in the Pittsburgh steel district—to learn what the wages can buy and what they actually do buy. The budgetary study involved in this undertaking was carried on not in Pittsburgh, with its complex industrial and social conditions, but in Homestead, where the settings are comparatively simple. Here in a small city, with no factory opportunities whatever for women, and very few for the men outside of the Carnegie steel plant, Miss Byington pursued her investigations between October, 1907 and April, 1908.

The book falls logically into two parts—one a study of Homestead as a town, socially, politically and economically, with a description of its relations to the mill that dominates the place; the other a budgetary study of ninety Homestead families, of from four to eight weeks. It is in the first of these that the chief interest and value of the work lie. As a picture of conditions in a small industrial center, it offers valuable material for the civic student and worker. Miss Byington writes in a descriptive vein that well portrays a town controlled economically by absentee managers and directors, politically by sordid or ignorant bossism, and socially by no one—a city without leadership. As a budget study the book is far from successful. An inkling of this is found in the editorial foreword by Paul U. Kellogg, director of the survey, who admits the “rather obvious statistical shortcomings” of the data, and emphasizes rather the gravity of the civic and economic problems discussed by the author. One could almost wish that the budgetary investigation had been condensed in favor of the municipal study, for it would then have been possible to present the latter in more orderly and effective form.

In the budget work, ninety families were studied, of whom a quarter were colored—a proportion far above the proportion of negroes in the town or mill. The other main groups are classed as Slav (a term which for convenience is loosely used to include Slovak, Hungarian, Lithuanian, etc.), English-speaking European (which curiously enough includes Germans), and native white. Although a considerable number of tables are presented, showing the various expenditures by racial and weekly expenditure groups, the number of families in any one group is so small that cross-classification is impossible. Even without cross-classification, averages are sometimes based on so small a number of families that they are far from dependable. The period studied was too short

a one, especially as it came during a time of depression. While this had the advantage claimed by the author of showing the adjustment of a working family to a minimum wage scale, on the other hand it is impossible to guess what the normal expenditures of the typical family were, for these were distorted by the hard times. For the most part the budgetary statistics are in Part II of the book, entitled "The English-Speaking Households." In itself this title is a misnomer, as the tables apply to all budget families, whatever the race or color. The families are classified according to weekly expenditure group and racial group. The four expenditure classes are those spending under \$12 a week, those spending \$12 to \$15, those spending \$15 to \$20, and those spending \$20 and over. The racial grouping is as already described.

The study is restricted to families whose income was not more than five per cent greater than their expenditures. This forces the author into a one-sided presentation of economic standards of living. While money spent for insurance, or for instalments on house or furniture, is classed among budgetary expenditures, money laid aside as a savings fund does not appear in the study. Thus a family which spends little and saves may be the incarnation of thrift, yet it is here classified in a low budget class or is excluded altogether; while another family of the same income group, if it puts its surplus into insurance, or furniture, occupies a much higher budget level and is presumably of a higher social stratum. Miss Byington concludes that only when earnings are more than \$2.50 a day, or \$15 a week, can there be any working margin above actual necessities, and that a point of surplus is not reached until the income rises above \$20 a week, or \$1,000 a year. This may be compared with Professor Chapin's estimate of \$825 a year in New York City, or Mrs. More's of \$800 to \$900. In adopting standards for feeding, housing, and clothing, Chapin's estimates have been closely followed.

At the close of the budget section come two excellent chapters on the Slav as a Homesteader, showing the condition of the immigrant in our mill towns—caught between the Scylla of herd life as single men on the one hand, and the Charybdis of crowded and unsanitary married life on the other. This is the summing up of the book—we cannot do better than quote verbatim: "Life, work and happiness—these three are bound together." The mill offers the one, subject to no effective demand by society nor commer-

cial necessity that the work be done under conditions which make the other two possible."

JULIUS H. PARMELEE.

Washington, D. C.

Cost of Living in American Towns. Report of an Enquiry by the Board of Trade. Cd. 5609. (London: Wyman and Sons. 1911. Pp. xcii, 533. 5s. 1d.)

The present report, dealing with the conditions of working classes in twenty-eight industrial towns of the United States east of the Mississippi River, is the fifth of a series undertaken by the English Board of Trade. It treats of the wages and hours of labor in the building, engineering, and printing trades, retail prices of food, rents and housing conditions of working-class families and their expenditures for food. The object of the investigation was to secure a collection of data comparable with those already obtained for the United Kingdom. The date of the United States inquiry, February, 1909, differs from that of the other inquiries, namely, October, 1905, and so, in making comparisons, allowance has been made for the two or three per cent increase of prices and wages in the United Kingdom during the interval. The wage data, which were collected mainly from individual employers, consist of the *predominant* earnings or range of earnings for a full ordinary week without overtime. Data concerning rents were obtained from real estate agents and from tenants. The retail prices *most usually* paid by wage-earning families for a variety of commodities were obtained from representative dealers. Detailed budgets, classified according to nationality, were collected from over seven thousand families. Of the budgets the three thousand obtained from white families of American or British parentage were selected for detailed comparison with the United Kingdom budgets. All of the data are presented in the form of index numbers according to the familiar Board of Trade method, the figures for New York being represented by one hundred in each case. The conditions in each city are described in detail.

The reports of the Board of Trade offer the best material available for international comparisons of working-class rents, wages, and retail prices, even though the field of industry covered by the investigation is limited to three trades. This is the only instance known to the reviewer in which extensive data have been collected